

 सत्यमेव जयते	राजस्थान राजपत्र विशेषांक	RAJASTHAN GAZETTE Extraordinary
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भाग 4 (ग)

उप-खण्ड(II)

राज्य सरकार तथा अन्य राज्य प्राधिकारियों द्वारा जारी किये गये कानूनी आदेश तथा

अधिसूचनाएं

FINANCE DEPARTMENT

(TAX DIVISION)

NOTIFICATION

Jaipur, September 28, 2020

S.O.379 .-In exercise of the powers conferred by section 128 of the Rajasthan Goods and Services Tax Act, 2017 (Act No. 9 of 2017) (hereafter in this notification referred to as the said Act), read with section 148 of the said Act, the State Government, on the recommendations of the Council, hereby makes the following further amendments in this department's notification No. F.12(46)FD/TAX/2017-Pt-III-153, dated the 29th December, 2017, namely :-

In the said notification, after the second proviso, the following proviso shall be inserted, namely: -

“Provided also that late fee payable under section 47 of the said Act, shall stand waived which is in excess of two hundred and fifty rupees and shall stand fully waived where the total amount of state tax payable in the said return is nil, for the registered persons who failed to furnish the return in **FORM GSTR-4** for the quarters from July, 2017 to March, 2019 by the due date but furnishes the said return between the period from 22nd day of September, 2020 to 31st day of October, 2020.”

[F.12(46)FD/Tax/2017-III-240]

By Order of the Governor,

NISHANT JAIN,

Joint Secretary to the Government.